p10

Previous references.

1908-09
(Nagpur)

File No 183 T-5
Serial Nos 102

Later references
med 150-B 1-2

GENERAL AND REVENUE SECRETARIAT

Serial Nos.

Part B for December 1909

SUBJECT.

Adjustment of mil taxes on public buildings used for residential purposes.

Sl 1] From the Chief Secy. to Govt. C.P. No. 970/Gen. dated 20 Oct. 1909 forwarding for orders a copy of the rules relating to the mil taxation of public buildings used as residential quarters which may be sanctioned from time to time to enable Executive Officers to credit the taxes to the civil heads as provided in the Budget Code.

Sl 2] To the Chief Secy. to Govt. C.P. No. 6005-M dated 26th Dec. 1909. Passes orders regarding mil taxes payable on public buildings used for residential purposes.

G.R. 5 58

G.R.S 11] 1908-09

GENERAL AND REVENUE SECRETARIAT

(ML)

NOTES

File No 183-08

File Heading

Municipal taxation of Government buildings used for residential purposes

From

The Chief Engineer of Burma

No. 970/5628 Dated 20 10 '08 Received 22 10 '08

Diary No 2762 | Enclos 1 | Spare Copies | Serial No 1

Brief Abstract of Letter.

Submits in original the letter from the Comptroller & Accountant, suggesting that the Govt orders of 4th Febr 08 relative to the municipal taxation of Govt buildings used for residential purposes and for which rent is recovered may be modified with advantage so as to admit of the Executive Engineers themselves crediting the third portion with the taxes payable and debiting them the maintenance estimate as required in Case instead of paying the taxes by deduction from the rent recovered.

NOTES AND ORDERS

Submitted for orders. It is a point for consideration whether the matter cannot be

Notes—First sheet

GPB—30,000—3-4 07

G R, S 12]
General and Revenue Secretariat

File No 183 of 1908

Serial No

further simplified by the Executive Engineers keeping the Municipal taxes on the buildings referred to (by issuing a cheque) on presentation of the bill like ordinary rate-payers and debiting the amount to the maintenance an adjustment being credited to P.W. Budget estimates. The Comptroller may perhaps be consulted un-officially on this point.

Lr no. 54 of 3-11-08

MAJ 3/11

Forwarded to the Comptroller for favour of opinion as regards the procedure suggested above

By order
M. Venkatarao
3/11/08
For Secy

COMPTROLLER VIZAG 4 NOV 08 D/21

No objection - But special care should be taken to mark the cheques prominently, Not payable in cash but by transfer credit to Municipal Fund - Otherwise there would be the objection of unnecessary increase in cash transactions -

DBZ 27/11/8

Draft order submitted

Contn sheet

G R S 12]
General and Revenue Secretariat

2762

File No 483 of 1908

Serial No

approved, may be furnished -

Draft submitted for approval
1/12/'08

1st Cr) 2 12 08

9010
3-12-08

Draft approved with a slight alteration which however - may be struck off before issue if it is not approved in the Financial Branch)

Forwarded to Br II for favour of opinion.
4 12 08

for Sir
5/12

mns 380
08-9

Submitted
5/12
7/12

The order as regards issue of small alteration is suggested 'A' in the order suggested may be substituted by and with this alteration the cheque is made safe - the adjustment (character will be right from entries [illegible] in the book

Contin sheet

G R S. 12]
General and Revenue Secretariat

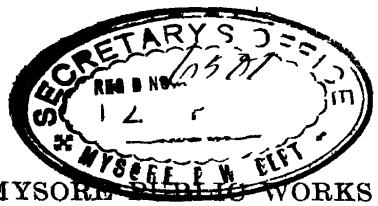
275 Mb File No 183 of 1908 4

Serial No	
	Submitted for orders as to whether the draft order may come with the alteration suggested by the Financial Secretary.
	Mad 16/12/08 alteration made as suggested Issue 18 12 08 WWW
2	G O No 6005-4 dated the 26th Decr 1908
	~~Previous orders dated ... that the references made ... may not ... be considered.~~
	Passes orders on the subject directing that in future the Executive Engineers do pay the Municipal Taxes on Govt buildings used for residential purposes by issuing Cheques on presentation of bills for the taxes due and debit the amounts to the Maintenance estimate, the entire rent being credited to P W. Deptt and Care being taken by Ex. Engineers issuing such cheques to mark them prominently "not payable in Cash but by transfer Credit to Municipal Fund

Note - Received a bundle of papers from the Mr Hy Branch in the A by
F. A. S. McCambridge
Accountant
4 March 09. L.T. Section

Note- Contn sheet

PW—114]
No 846-866
Rev



MYSORE PUBLIC WORKS DEPARTMENT

CENTRAL OFFICE OF ACCOUNTS

Bangalore, 8" September 1908

From

J S Chakravarthi Esq, M A , F.R A S Etc ,

THE COMPTROLLER,

Public Works and Railway Branch

To

W McHutchin Esquire, M I C E ,
Secretary to Govt of Mysore

Public Works Department

SIR,

I have the honor to state that Municipal taxes for Government buildings which are occupied as residences and for which rent is recovered by the P W D , are paid by deduction from the rent recovered in accordance with the orders contained in Government Proceedings No 8844-19 /LF-100-95 of the 1st February 1898 But para 724 Volume I of the P W D Code requires that the taxes should be charged to the maintenance estimates of the buildings concerned The taxes on account of Government buildings for which no rents are realized are however charged to the maintenance estimates of those buildings I beg therefore to enquire whether, while allowing Executive Engineers to credit the taxes to Civil Department by deduction from the rent recovered as per Government orders of the 1st February 1898, there is any objection for this office to readjust the charges, at the end of the year, by credit to Revenue and debit to Maintenance estimates of the buildings as per Code ruling, in view to securing uniformity of procedure in regard to the incidence of the taxes in respect

of

of the two kinds of buildings

2 It would be easier if, instead of the Central office adjusting the transactions, the Executive Engineers themselves would credit Civil Department with the taxes payable and debit them to the Maintenance Estimates of the several buildings rather than by deduction from rent realised But that would require a modification of the Government Order referred to above If Government see no objection, an order modifying the order of February 1898 may be issued to avoid the complexity of an annual adjustment at the end of the year

I have the honor to be,

Sir,

Your most obedient servant,

for Comptroller,

P W & Ry Branch

To
1179
22nd Inst to Secretary for orders
15/9
19
If the suggestions made by the Comptroller accord with the approval of the Secretary the question may be referred to Govt. in the Govt Rly Dept for necessary modification of the Govt order of the 1st May 1898.

Effect for copy to 22/9
cy/co
Returned 17/10

D Letter

No. 970/6628 Dt. 20-10-08

Transferred to the Secretary to Government, General and Revenue Departments, for favour of disposal.

2. Undersigned concurs in the views expressed by the Controller, I & Branch

Bernard Dawes.
Captain R.E.
Under Secretary
to Govt of Bom

IV 23/10
II A-Sel

G.R.S. 28]

File No. [illegible]
Serial No. 8 2

Diary No. of letter replied to 2762

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Rev. 1)

Dated, the 1th decr 1908

Date of issue 26 12 08

Signed by [illegible]

READ— Report of Govt Press: No. 8864-89 dated the 1th February 1898 directing, [illegible] where the occupant of a Govt building is entitled to a free residence, as hard

with reference to the question No. as to this order should the annual tax on that building be borne by the Govt as owner? And that where a rent is actually charged from occupants the tax should be recovered through the P. W. [illegible] dept

SUBJECT

Passing orders in regard to the assessment of municipal taxes payable on Govt buildings used as residential purposes.

deputt. by deduction from
the rent payable to Govt.
2) 2nd Chief Engineer's
Memo no. 920/6628 dated the
20th Oct. 1928 forwarding
the Divisional letter no. 866
dated the 8th Sept. 1928 from
the Executive Engineer to the Govt
of H.H. the Maharaja
Sayaji Rao Gaekwad,
suggesting that the said
Govt. order of the 12th July
1927 may be modified with
advantage so as to admit
of the Executive Engineers
themselves crediting the Civil
deputt. with the sums payable
and debiting them to the
Maintenance Estimates as
required by the Model mode
of keeping them by deduction
from the rent realized.

so far as it relates to the Ind. Lagadhar Govt. buildings from which a rent is recovered from the occupants

of the Federal buildings

Order thereon 6005-14/mc 163-28 9.26.12.28

Govt. agree that

G.R.S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form)

that a modification of the orders cited above is necessary and directed that, in future, the Executive Engineers may do away the Municipal taxes on the buildings referred to by issuing Cheques on presentation of bills for the taxes due and debit the amount to the maintenance Estimates, the entries present realizes being credited to Pr. deposit.

2) It will be an indirection to the Executive Engineers issuing such Cheques that special care should be taken by them to mark them prominently "not payable in Cash but by transfer Credit to Municipal Fund" as otherwise there would be the objection of unnecessary increase in Cash transactions

d the Cheque itself ... pay ... Pay to the ... of the Municipality ... Fund of the Municipality of ——— "

Pl. see G.O.

1908-09

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 26th December 1908

No 600-14
MI 183 08-2

Passing orders in regard to the adjustment of the Municipal taxes payable on Government buildings used for residential purposes

GPB—8-1-09—250

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 26th December 1908

READ—

Para 2 of Government Proceedings No. 8844 89—L. F 100-95, dated the 1st February 1898, directing, with reference to the Municipal taxation of Government buildings used for residential purposes, that where the occupant of a Government building is entitled to a free residence as part of his emoluments, the Municipal tax on that building must be paid by the Government as owner and that where a rent is actually charged for occupation, the tax should be recovered through the Public Works Department, by deduction from the rent payable to Government.

2. Chief Engineer's memo No. 970—6628, dated the 20th October 1908, forwarding for disposal letter No 866, dated the 8th September 1908, from the Comptroller to the Government of His Highness the Maharaja of Mysore, Public Works and Railway Branch suggesting that the said Government Order of the 1st February 1898, so far as it relates to the Municipal taxation of Government buildings for which a rent is recovered from the occupants, may be modified with advantage so as to admit of the Executive Engineers themselves crediting the Civil Department with the taxes payable and debiting them to the maintenance estimates of the several buildings as required by the Public Works Department Code instead of paying them by deduction from the rent realised.

No 6005-14—ML. 183-08-2, DATED BANGALORE, 26TH DECEMBER 1908.

ORDER THEREON —Government agree that a modification of the order cited above is desirable and direct that, in future, the Executive Engineers do pay the Municipal taxes on the buildings referred to by issuing cheques on presentation of bills for the taxes due and debit the amounts to the maintenance estimates, the entire rent realized being credited to Public Works Department

2 Special care should be taken by the Executive Engineers issuing such cheques to mark them prominently "not payable in cash but by transfer credit to Municipal Fund," and the cheque itself may say "pay to the credit of the Municipal Fund of the Municipality of ", as otherwise there would be the objection of unnecessary increase in cash transactions

K S CHANDRASEKHARA AIYAR,
Secy to Govt, Gen. & Rev Depts

To—The Chief Engineer of Mysore.
The Comptroller, Mysore Government.
The Presidents of Municipalities in the State.

Exd —C. R.